



General Assembly

January Session, 2011

Committee Bill No. 130

LCO No. 4720

04720SB00130PD_

Referred to Committee on Planning and Development

Introduced by:
(PD)

AN ACT CONCERNING LAND VALUE TAXATION.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-63h of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2011*):

3 (a) The Secretary of the Office of Policy and Management shall
4 establish a pilot program in [a single municipality] up to three
5 municipalities whereby the [municipality] selected municipalities shall
6 develop a plan for implementation of land value taxation that (1)
7 classifies real estate included in the taxable grand list as (A) land or
8 land exclusive of buildings, or (B) buildings on land; and (2)
9 establishes a different mill rate for property tax purposes for each
10 class, provided the higher mill rate shall apply to land or land
11 exclusive of buildings. The different mill rates for taxable real estate in
12 each class shall not be applicable to any property for which a grant is
13 payable under section 12-19a or 12-20a.

14 (b) [To be eligible for the program a municipality shall (1) be a
15 distressed municipality, as defined in subsection (b) of section 32-9p;
16 (2) have a population of not more than twenty-six thousand; and (3)

17 have a city manager and city council form of government.] The
 18 secretary shall establish an application procedure and any other
 19 criteria for the program. The secretary shall not select a municipality
 20 for the pilot program unless the legislative body of the municipality
 21 has approved the application. The secretary shall send a notice of
 22 selection for the pilot program to the chief executive officer of the
 23 municipality.

24 (c) After receipt of the notice of selection provided by the Secretary
 25 of the Office of Policy and Management pursuant to subsection (b) of
 26 this section, the chief executive officer of such municipality shall
 27 appoint a committee consisting of relevant taxpayers and stakeholders
 28 to prepare a plan for implementation of land value taxation. Such plan
 29 shall (1) provide a process for implementation of differentiated tax
 30 rates; (2) designate geographic areas of the municipality where the
 31 differentiated rates shall be applied; and (3) identify legal and
 32 administrative issues affecting the implementation of the plan. The
 33 chief executive officer, the assessor and the tax collector of the
 34 municipality shall have an opportunity to review and comment on the
 35 plan. On or before December 31, [2009] 2012, and upon approval of the
 36 plan by the legislative body, the plan shall be submitted to the joint
 37 standing committees of the General Assembly having cognizance of
 38 matters relating to planning and development and to finance, revenue
 39 and bonding.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2011</i>	12-63h
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Statement of Purpose:

To establish a land value taxation pilot program.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: SEN. LOONEY, 11th Dist.

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